DOCUMENT RESUME

ED 409 608 EA 028 452

TITLE	Revenues and Expenditures for Public Elementary and Secondary Education: School Year 1994-95. Statistics in Brief.
INSTITUTION	National Center for Education Statistics (ED), Washington, DC.
REPORT NO	NCES-97-533
PUB DATE	Jun 97
NOTE	12p.
PUB TYPE	Numerical/Quantitative Data (110)
EDRS PRICE	MF01/PC01 Plus Postage.
DESCRIPTORS	*Educational Finance; Elementary Secondary Education; *Expenditure Per Student; *Expenditures; Federal Government; Income; Local Government; *Public Education; State Government; Tables (Data); Teacher Salaries

ABSTRACT

Over $273 billion of revenues were raised by local, state, and federal governments to fund public education for students in prekindergarten through the 12th grade in school year 1994-95. Current expenditures (those excluding construction, equipment, and debt financing) came to $244 billion. Three out of every five dollars were spent on teachers, textbooks, and other instructional services and supplies. An average of $5,528 was spent on each student--an increase of .5 percent from 5 years ago (after adjusting for inflation). These and other financial data on public elementary and secondary education are collected and reported each year by the National Center for Education Statistics, U.S. Department of Education. The data are part of the National Public Education Financial Survey, one of the components of the Common Core Data collection of surveys. This brief provides data on revenues and expenditures for public elementary-secondary education and expenditures per student by state. A glossary, four tables, and two figures are included. (LMI)

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NATIONAL CENTER FOR EDUCATION STATISTICS

ED 409 608

Statistics in Brief **June 1997**

Revenues and Expenditures for Public Elementary and Secondary Education: School Year 1994–95

Over $273 billion of revenues were raised by local, state, and federal governments to fund public education for students in prekindergarten through the 12th grade in school year 1994–95. Current expenditures (those excluding construction, equipment and debt financing) came to $244 billion. Three out of every five dollars were spent on teachers, textbooks, and other instructional services and supplies. An average of $5,528 was spent on each student—an increase of 0.5 percent from 5 years ago (after adjusting for inflation).

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Revenues for Public Elementary-Secondary Education

More than $273 billion were collected for public elementary–secondary education in School Year (SY) 1994–95 in the 50 states and the District of Columbia (table 1). Revenues ranged from a high of nearly $29 billion in California, which serves about one out of every eight students in the nation, to a low of about $592 million in North Dakota. Nationally, revenues increased an average of 5.0 percent over last year's revenues (in unadjusted dollars.) California, the District of Columbia, Oklahoma and Wyoming all reported declines in total revenues for education, while Alabama, Idaho and Mississippi showed increases of more than 10 percent.

By far, the greatest part of education revenues came from state and local governments, which together provided about $254 billion or 93.0 percent of all revenues. (Definitions for each item, including state and local revenues, are provided at the end of the text.) The federal government contribution to education revenues made up the remaining 7.0 percent ($19 billion). The relative contributions from these levels of government can be expressed as

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portions of the typical education dollar (figure 1). Local sources about 46 cents of every dollar in revenue; state revenues 47 cents; and the remaining 7 cents came from federal sources.

Expenditures for Public Elementary-Secondary Education

Current expenditures for public education in 1994–95 totalled just under $244 billion (table 2). This represents a $12 billion (5.3 percent) increase over expenditures in the previous fiscal year (in unadjusted dollars). About $151 billion in current expenditures went for instruction. Another $82 billion were expended for a cluster of services that support instruction. Approximately $11 billion were spent on noninstructional services.

Instructional expenditures accounted for about 62 cents out of the education dollar (figure 2). These expenditures include teachers' salaries and benefits, supplies (such as textbooks) and purchased services. Another 34 cents of the education dollar went for support services, which include operation and maintenance of buildings, school administration, transportation, and other student and school support activities (e.g. student counseling, libraries, and health services). About 4 cents of every dollar went to noninstructional activities, which include school meals and enterprise activities such as bookstores.

Most states were closely clustered around the national average in terms of the share of current expenditures that were spent on instruction; all but 8 states and the District of Columbia spent between 59 percent and 66 percent of their current expenditures on instruction. Three states spent more than 66 percent of their current expenditures on instruction. These were New York (68.0 percent), Utah (67.3 percent), and Maine (67.1 percent).

Expenditures Per Student

In 1994–95, the 50 states and District of Columbia spent an average of $5,528 for every pupil in membership (table 4). This represents a 0.5 percent increase from five years ago, after adjusting for inflation. (See last paragraph of technical notes.) Five states expended more than $8,000 per pupil. These were New Jersey ($9,178), Connecticut ($8,380), New York (8,311), the District of Columbia, which comprises a single urban district ($8,290), and Alaska ($8,033). Three states had expenditures of less than $4,000 for each pupil in membership: Idaho ($3,957), Mississippi ($3,798), and Utah ($3,409). The median per pupil expenditure was $5,411, indicating half of the states educated students at a cost of less than $5,411 per student.

On the average, for every student about $3,412 was spent for instructional services, $1,867 for support services, and $249 for noninstructional purposes.

Technical Notes

The "National Public Education Financial Survey" (NPEFS) is an annual state-level collection of revenues and expenditures for public education in grades prekindergarten through 12. Revenues and expenditures are audited after the close of the fiscal year and are then submitted to NCES by each state education agency. Information to explain all missing and zero values is also collected. The data are processed and edited by NCES and verified by each state education agency.

NCES has made adjustments for missing data. Values that were missing and not reported elsewhere in the submission were imputed. Values affected by these imputations are footnoted "1/." The method used for all of the imputations was to: (a) create a subset of states reporting the item in question; (b) subtract the value for that item from each state's total revenues (or expenditures); (c) compute the ratio of that item to the reduced total (item b) for each state; (d) compute the average of these ratios; (e) multiply the total revenues (or expenditures) of the state with the missing item by the average ratio; (f) substitute the imputed estimate for the missing item and then recompute the subtotals and totals. Revenues

and expenditures for food services or student activities were imputed for Connecticut, Louisiana, and Virginia.

Other adjustments were made when a single value was reported for two or more items. NCES distributed portions of the single state reported value to the missing item(s). In most cases these distribution types of adjustments did not affect total revenues or total expenditures. Values affected by these type of adjustments are footnoted "2/" in the tables. For more information on these adjustments, the reader should refer to the database documentation.

The national per pupil expenditure in SY 1989–90 was $4,643. This figure was adjusted to $5,500 in 1994–95 dollars based on the Consumer Price Index adjusted to a school-year basis. The unadjusted number differs from the reported per pupil expenditure in the Digest of Education Statistics ($4,635) due to different imputation methods.

For More Information

This report used information from the "National Public Education Financial Survey — Fiscal Year 1995" and the "1994 Common Core of Data State Nonfiscal Survey." For more information about this Statistics in Brief or the data set, contact Frank Johnson, National Center for Education Statistics, 555 New Jersey Avenue, NW 20208–5651; or call (202) 219–1618; or fax (202) 219–1728; or e-mail frank_johnson@ed.gov.

Definitions

Current expenditures are those for the day-to-day operation of schools. They include all expenditures except those associated with repaying debts, capital outlays (e.g. purchases of land, school construction and repair, and equipment), and programs outside the regular preschool–grade 12 scope such as adult education, community colleges, and community services. Expenditures for items lasting more than one year (such as school buses and computers) are not included in current expenditures.

Federal revenues include direct grants-in-aid to schools or agencies, funds distributed through a state or intermediate agency, and revenues in lieu of taxes to compensate a school district for nontaxable federal institutions within a district's boundary.

Instructional expenditures are current expenditures for activities directly associated with the interaction between teachers and students. These include teacher salaries and benefits, supplies (such as textbooks), and purchased instructional services.

Intermediate revenues come from sources that are not local or state education agencies, but operate at an intermediate level between local and state education agencies and possess independent fund-raising capability.

Local revenues include revenues from such sources as local property and nonproperty taxes, investments, and revenues from student activities, textbook sales, transportation and tuition fees, and food service revenues.

Noninstructional expenditures go for food service (93 percent) and enterprise operations such as bookstores and interscholastic athletics.

State revenues include both direct funds from state governments and revenues in lieu of taxation. Revenues in lieu of taxes are paid to compensate a school district for nontaxable state institutions or facilities within the district's boundary.

Student membership is the count of students enrolled on or about October 1.

Support services expenditures are current expenditures for activities which support instruction. These services include operation and maintenance of buildings, school administration, student support services (e.g., nurses, therapists, and guidance counselors), student transportation, instructional staff support (librarians, instructional specialists), school district administration, business services, research, and data processing.

Table 1.--Revenues for public elementary and secondary schools, by source and state: School year 1994-95

[In thousands of dollars]

State	Revenues, by source				
	Total	Local	Intermediate	State	Federal
United States	$273,137,899 1/	$125,819,820 1/	$1,016,895	$127,719,673	$18,581,511
Alabama	3,541,876	1,036,264	0	2,161,685	343,927
Alaska	1,207,000	261,803	0	815,286	129,911
Arizona	3,783,285	1,607,129	156,949	1,664,966	354,242
Arkansas	2,175,109	706,328	2,839	1,266,778	199,163
California	28,891,301	10,469,453	0	15,670,329	2,751,519
Colorado	3,679,162	1,905,219	1,651	1,578,428	193,865
Connecticut	4,431,602 1/	2,505,354 1/	0	1,748,802	177,446
Delaware	745,036	211,832	0	479,319	53,885
District of Columbia	701,300	634,584	0	0	66,716
Florida	12,805,853	5,548,253	0	6,286,323	971,277
Georgia	6,965,472	2,922,401	0	3,530,615	512,456
Hawaii	1,177,915	28,736	0	1,062,296	86,882
Idaho	1,088,596	338,198	0	666,387	84,012
Illinois	12,016,320	7,874,839	0	3,361,268	780,212
Indiana	6,362,528	2,620,359	43,640	3,391,558	306,971
Iowa	2,881,176	1,341,968	6,745	1,381,238	151,225
Kansas	2,883,345	956,830	117,853	1,655,905	152,757
Kentucky	3,240,926	807,514	0	2,132,169	301,243
Louisiana	3,837,862 1/	1,380,151 1/	0	1,999,368	458,344
Maine	1,400,439	650,519	0	670,517	79,403
Maryland	5,559,604	3,220,899	0	2,059,241	279,464
Massachusetts	6,549,468	3,820,170	0	2,376,538	352,760
Michigan	11,925,311	3,159,482	8,406	8,023,133	734,290
Minnesota	5,606,567	2,258,540	160,518	2,939,545	247,964
Mississippi	2,099,795	603,043	1,318	1,185,185	310,249
Missouri	4,891,384	2,658,863	23,407	1,892,112	317,002
Montana	915,392	281,640	88,062	453,778	91,912
Nebraska	1,797,785	1,098,877	11,870	582,430	104,608
Nevada	1,370,529	890,257	0	412,904	67,369
New Hampshire	1,149,673	1,030,893	0	83,611	35,169
New Jersey	11,485,382	6,740,261	128	4,361,977	383,016
New Mexico	1,695,358	233,844	476	1,261,807	199,231
New York	24,889,904	13,473,049	92,399	10,127,462	1,196,994
North Carolina	5,940,519	1,629,405	0	3,867,413	443,701
North Dakota	592,481	263,119	6,688	249,273	73,402
Ohio	11,024,539	5,886,484	12,517	4,410,699	714,842
Oklahoma	2,767,709	809,852	52,922	1,644,176	260,760
Oregon	3,294,014	1,495,951	52,163	1,521,760	224,139
Pennsylvania	13,271,164	7,193,808	5,683	5,325,072	746,601
Rhode Island	1,080,260	583,307	0	437,494	59,458
South Carolina	3,450,203	1,551,999	0	1,598,971	299,232
South Dakota	691,685	430,517	8,454	183,552	69,162
Tennessee	3,908,306	1,703,793	0	1,855,784	348,729
Texas	19,678,883	10,147,568	111,691	7,908,524	1,511,000
Utah	1,940,247	752,482	0	1,054,222	133,543
Vermont	753,905	494,541	0	224,941	34,424
Virginia	6,456,380 1/	4,035,863 1/	0	2,052,415	368,102
Washington	5,976,441	1,515,521	17	4,103,287	357,615
West Virginia	1,940,425	548,610	560	1,234,701	156,555
Wisconsin	5,985,761	3,262,927	0	2,460,520	262,315
Wyoming	632,720	236,421	49,939	303,908	42,453
Outlying Areas					
American Samoa	45,151	116	190	6,987	37,858
Guam	171,866	154,734	0	0	17,132
Northern Marianas	44,122	139	0	32,321	11,663
Puerto Rico	1,641,580	529	0	1,166,632	474,419
Virgin Islands	142,961	117,526	0	0	25,435

1/ Value contains imputation for missing data. Imputed value is less than 2 percent of total revenues in any one state.

NOTE: Details may not add to total due to rounding. National figures do not include outlying areas.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data, "National Public Education Financial Survey."

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Table 2.--Current expenditures for public elementary and secondary schools, by function and state: School year 1994-95

[In thousands of dollars]

State	Current expenditures, by function			
	Total	Instruction	Support services	Noninstruction
United States	243,844,646 1/	150,521,920 2/	82,355,354 2/	10,967,372 1/
Alabama	3,026,287	1,906,471	887,965	231,851
Alaska	1,020,675	574,167 2/	414,601 2/	31,907
Arizona	3,144,540	1,811,054 2/	1,122,493 2/	210,993
Arkansas	1,873,595	1,144,389	601,518	127,688
California	25,949,033	15,549,692	9,299,207	1,100,134
Colorado	3,232,976	1,970,908	1,138,810	123,258
Connecticut	4,247,327 1/	2,721,552	1,308,873	216,902 1/
Delaware	694,473	431,618	234,509	28,347
District of Columbia	666,938 2/	336,543	301,372	29,024 2/
Florida	11,019,735	6,395,934	4,085,932	537,869
Georgia	6,136,689	3,779,713	1,980,428	376,548
Hawaii	1,028,729	636,952	328,578	63,199
Idaho	951,350	602,232	304,596	44,522
Illinois	10,640,279	6,367,082	3,913,546	359,650
Indiana	5,243,761	3,262,523	1,746,052	235,186
Iowa	2,622,510	1,623,942	869,366	129,201
Kansas	2,406,580	1,387,198	901,603	117,778
Kentucky	2,988,892	1,787,624 2/	1,048,826 2/	152,442
Louisiana	3,475,926 1/	2,071,476	1,092,851	311,599 1/
Maine	1,281,706	859,560	375,712	46,435
Maryland	5,083,380	3,127,996	1,714,032	241,352
Massachusetts	6,062,303	3,994,523	1,867,028	200,752
Michigan	10,440,206	6,228,315	3,905,033	306,858
Minnesota	4,622,930	2,946,240	1,490,265	186,425
Mississippi	1,921,480	1,197,868	573,685	149,926
Missouri	4,275,217	2,597,027	1,491,719	186,472
Montana	844,257	525,617	283,019	35,622
Nebraska	1,594,928	997,580 2/	464,411	132,937 2/
Nevada	1,186,132	706,132	439,092	40,907
New Hampshire	1,053,966	679,046 2/	337,455 2/	37,465 2/
New Jersey	10,776,982	6,467,203	3,962,515	347,264
New Mexico	1,443,789	837,029	527,597	79,163
New York	22,989,629	15,636,396	6,716,673	636,560
North Carolina	5,440,426	3,387,680	1,700,284	352,461
North Dakota	532,398	328,461	158,320	45,618
Ohio	10,030,956	5,960,083	3,696,226	374,648
Oklahoma	2,763,721	1,662,373	932,702	168,646
Oregon	2,948,539	1,776,148	1,071,438	100,954
Pennsylvania	11,587,027	7,460,973	3,674,151	451,903
Rhode Island	1,017,554	669,274	319,313	28,967
South Carolina	2,920,230	1,727,214	1,007,017	185,998
South Dakota	612,825	376,116	203,434	33,275
Tennessee	3,540,682	2,285,884	1,063,138	191,660
Texas	17,572,269	10,753,150	5,793,863	1,025,256
Utah	1,618,047	1,089,195	433,062	95,790
Vermont	665,559	434,933	209,344	21,282
Virginia	5,750,318 1/	3,483,576	1,959,196	307,545 1/
Washington	5,138,931 2/	3,075,785 2/	1,824,722	238,423 2/
West Virginia	1,758,557	1,090,056	564,738	103,762
Wisconsin	5,422,264	3,441,286	1,816,370	164,608
Wyoming	577,144	358,131	198,676	20,336
Outlying Areas				
American Samoa	28,643	11,796	11,453	5,394
Guam	161,434	82,856	68,478	10,099
Northern Marianas	45,008	35,613	6,581	2,814
Puerto Rico	1,501,485	1,093,038	219,007	189,440
Virgin Islands	122,094	69,349	45,951	6,794

1/ Value contains imputation for missing data. Imputed value is less than 2 percent of total current expenditures in any one state.

2/ Value affected by redistribution of reported values for missing data items.

NOTE: Details may not add to total due to rounding.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data, "National Public Education Financial Survey."

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Table 3.--Percentage distribution of current expenditures for public elementary and secondary schools, by function and state: School year 1994-95

State	Within-state percentage distribution		
	Instruction	Support services	Noninstruction
United States	61.7	33.8	4.5
Alabama	63.0	29.3	7.7
Alaska 2/	56.3	40.6	3.1
Arizona 2/	57.6	35.7	6.7
Arkansas	61.1	32.1	6.8
California	59.9	35.8	4.2
Colorado	61.0	35.2	3.8
Connecticut 2/	64.1	30.8	5.1
Delaware	62.2	33.8	4.1
District of Columbia	50.5	45.2	4.4
Florida	58.0	37.1	4.9
Georgia	61.6	32.3	6.1
Hawaii	61.9	31.9	6.1
Idaho	63.3	32.0	4.7
Illinois	59.8	36.8	3.4
Indiana	62.2	33.3	4.5
Iowa	61.9	33.2	4.9
Kansas	57.6	37.5	4.9
Kentucky 2/	59.8	35.1	5.1
Louisiana 1/	59.6	31.4	9.0
Maine	67.1	29.3	3.6
Maryland	61.5	33.7	4.7
Massachusetts	65.9	30.8	3.3
Michigan	59.7	37.4	2.9
Minnesota	63.7	32.2	4.0
Mississippi	62.3	29.9	7.8
Missouri	60.7	34.9	4.4
Montana	62.3	33.5	4.2
Nebraska 2/	62.5	29.1	8.3
Nevada	59.5	37.0	3.4
New Hampshire 2/	64.4	32.0	3.6
New Jersey	60.0	36.8	3.2
New Mexico	58.0	36.5	5.5
New York	68.0	29.2	2.8
North Carolina	62.3	31.3	6.5
North Dakota	61.7	29.7	8.6
Ohio	59.4	36.8	3.7
Oklahoma	60.1	33.7	6.1
Oregon	60.2	36.3	3.4
Pennsylvania	64.4	31.7	3.9
Rhode Island	65.8	31.4	2.8
South Carolina	59.1	34.5	6.4
South Dakota	61.4	33.2	5.4
Tennessee	64.6	30.0	5.4
Texas	61.2	33.0	5.8
Utah	67.3	26.8	5.9
Vermont	65.3	31.5	3.2
Virginia 1/	60.6	34.1	5.3
Washington 2/	59.9	35.5	4.6
West Virginia	62.0	32.1	5.9
Wisconsin	63.5	33.5	3.0
Wyoming	62.1	34.4	3.5
Outlying Areas			
American Samoa	41.2	40.0	18.8
Guam	51.3	42.4	6.3
Northern Marianas	79.1	14.6	6.3
Puerto Rico	72.8	14.6	12.6
Virgin Islands	56.8	37.6	5.6

1/ Percent based on data containing imputation for missing data.
2/ Percent based on data affected by redistribution of reported values for missing data items.
NOTE: Detail may not add to 100 percent due to rounding.
SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data, "National Public Education Financial Survey."

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Table 4.--Student membership and current expenditures per pupil in membership for public elementary and secondary schools, by function and state: School year 1994-95

State	Fall 1994 student membership	Current expenditures per pupil in membership			
		Total	Instruction	Support services	Noninstruction
United States	44,111,482 3/	5,528 1/	3,412 2/	1,867 2/	249 1/
Alabama	736,531 3/	4,109	2,588	1,206	315
Alaska	127,057	8,033	4,519 2/	3,263 2/	251
Arizona	737,424	4,264	2,456 2/	1,522 2/	286
Arkansas	447,565	4,186	2,557	1,344	285
California	5,407,475 3/	4,799	2,876	1,720	203
Colorado	640,521	5,047	3,077	1,778	192
Connecticut	506,824	8,380 1/	5,370	2,583	428 1/
Delaware	106,813	6,502	4,041	2,196	265
District of Columbia	80,450	8,290 2/	4,183	3,746	361 2/
Florida	2,111,188	5,220	3,030	1,935	255
Georgia	1,270,948	4,828	2,974	1,558	296
Hawaii	183,795	5,597	3,466	1,788	344
Idaho	240,448	3,957	2,505	1,267	185
Illinois	1,916,172	5,553	3,323	2,042	188
Indiana	969,022	5,411	3,367	1,802	243
Iowa	500,440	5,240	3,245	1,737	258
Kansas	460,838	5,222	3,010	1,956	256
Kentucky	657,642	4,545	2,718 2/	1,595 2/	232
Louisiana	797,933	4,356 1/	2,596	1,370	391 1/
Maine	212,601	6,029	4,043	1,767	218
Maryland	790,938	6,427	3,955	2,167	305
Massachusetts	893,727	6,783	4,470	2,089	225
Michigan	1,614,784	6,465	3,857	2,418	190
Minnesota	821,693	5,626	3,586	1,814	227
Mississippi	505,962	3,798	2,368	1,134	296
Missouri	878,541	4,866	2,956	1,698	212
Montana	164,341	5,137	3,198	1,722	217
Nebraska	287,100	5,555	3,475 2/	1,618	463 2/
Nevada	250,747	4,730	2,816	1,751	163
New Hampshire	189,319	5,567	3,587 2/	1,782 2/	198 2/
New Jersey	1,174,206	9,178	5,508	3,375	296
New Mexico	327,248	4,412	2,558	1,612	242
New York	2,766,208	8,311	5,653	2,428	230
North Carolina	1,156,767	4,703	2,929	1,470	305
North Dakota	119,288	4,463	2,754	1,327	382
Ohio	1,814,290	5,529	3,285	2,037	206
Oklahoma	609,718	4,533	2,726	1,530	277
Oregon	521,945	5,649	3,403	2,053	193
Pennsylvania	1,764,946	6,565	4,227	2,082	256
Rhode Island	147,487	6,899	4,538	2,165	196
South Carolina	648,725 3/	4,501	2,662	1,552	287
South Dakota	143,482	4,271	2,621	1,418	232
Tennessee	881,425 3/	4,017	2,593	1,206	217
Texas	3,677,171	4,779	2,924	1,576	279
Utah	474,675	3,409	2,295	912	202
Vermont	104,533	6,367	4,161	2,003	204
Virginia	1,060,809	5,421 1/	3,284	1,847	290 1/
Washington	938,314	5,477 2/	3,278 2/	1,945	254 2/
West Virginia	310,511	5,663	3,511	1,819	334
Wisconsin	860,581	6,301	3,999	2,111	191
Wyoming	100,314	5,753	3,570	1,981	203
Outlying Areas					
American Samoa	14,445	1,983	817	793	373
Guam	32,185	5,016	2,574	2,128	314
Northern Marianas	8,429	5,340	4,225	781	334
Puerto Rico	621,121	2,417	1,760	353	305
Virgin Islands	23,126	5,280	2,999	1,987	294

1/ Value contains imputation for missing expenditure data.
2/ Value affected by redistribution of reported expenditure values for missing data items.
3/ Prekindergarten student count imputed thereby affecting total student membership.
NOTE: Details may not add to total due to rounding.
SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data, "National Public Education Financial Survey."

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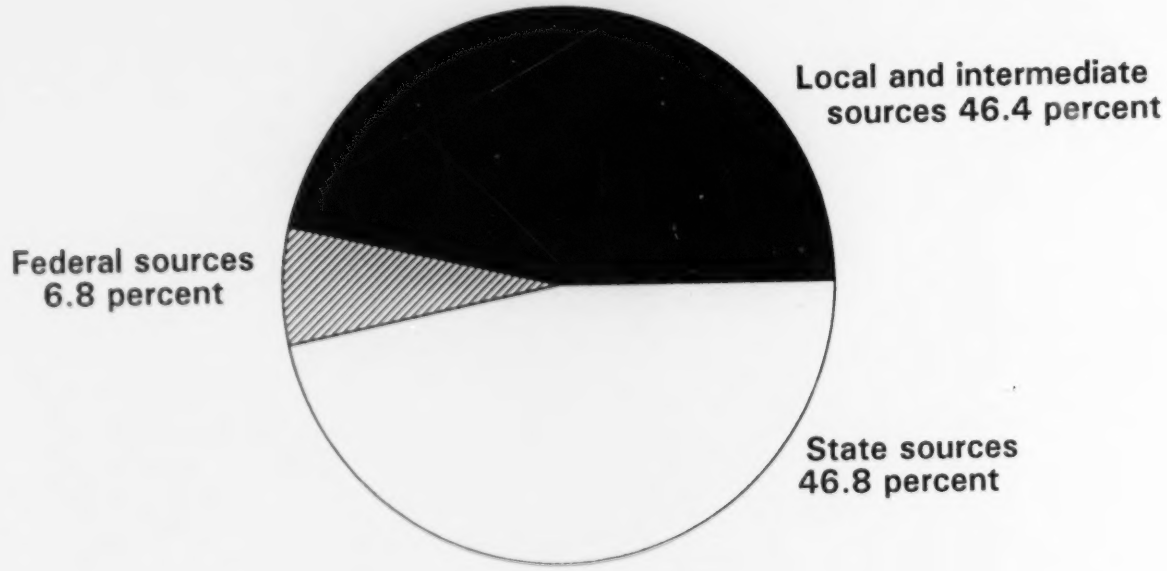
Figure 1.--The public education dollar: Revenues by source: SY 1994-95

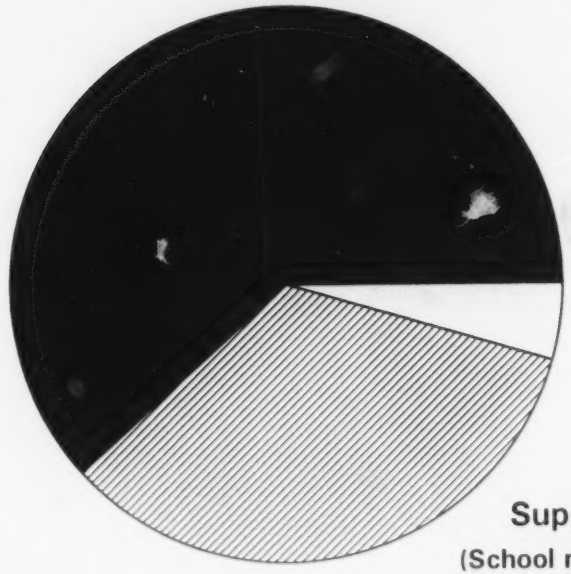
(Total revenues: $273 billion)



Source: U.S. Department of Education, NCES, CCD, NPEFS.

Figure 2.--The public education dollar: Current expenditures by function: SY 1994-95

(Current expenditures: $244 billion)



Instruction
(Teacher salaries, textbooks etc.)
61.7 percent

Noninstruction
(Food service, bookstore etc.)
4.5 percent

Support services
(School maintenance, nurses, administration, library etc.)
33.8 percent

Source: U.S. Department of Education, NCES, CCD, NPEFS.